

this year. That means the average citizen had to work until May 10 in order to pay their taxes. The rest of the year, he or she can work for his or her family. What a deal. And we are going to add \$868 billion to that burden? Pretty soon, we will be working more for the Government than for our families. If we think Government ought to be a bigger influence in this culture than families, I think we are sadly mistaken. Whether we succeed or fail in the next century is dependent on good, strong families. If moms and dads and families do their job, governing America will be easy. But if moms and dads and families can't do their job, governing America will be impossible. We cannot make it impossible for families to do the job that families ought to do in this country.

Total taxes as a share of total income have reached an all-time high in the United States of America. When I was born, in 1942, taxes as a share of the total income amounted to 21.1 percent. That was during the war—the big war, WW-II. Yet, that was 21.1 percent as a total share of income. We are approaching twice that much now. We are over 35 percent as a total share of income. It is time for us to come to the conclusion that if families are important in this country, leaving them with some of the money they earn is important, and an \$860 billion-plus tax increase would be inappropriate.

Today, the median two-income family can expect to pay 37.5 percent of its income in Federal, State, and local taxes—37.5 percent. Three-eighths—3 out of every 8 days are devoted to paying the Government. It is getting worse. Taxpayers are working longer, harder than ever before to pay their taxes. It is time for us to think carefully about providing relief, rather than a massive increase in taxes.

The proposed tobacco bill is nothing more than an excuse for Washington to raise taxes and spend more money on new Federal programs. I will fight to kill any tobacco tax bill that contains a tax increase of the magnitude being considered. I didn't come here, and I don't think we were sent here, to have a massive raid on the families of America and their ability to provide for the needs of their families. What we are talking about is a cut in pay for Americans. We cut their pay by taking it when they earn it. I just do not think a pay cut for American families is what is needed at this moment. I think this country knows that if there is a cut anywhere, it should be a cut in Government, not a cut in families. I think we have to understand that is what we are talking about. So I urge my colleagues to oppose this legislation, which is a massive tax increase. It is a tax burden focused on those making less than \$30,000 a year. The vast majority of the taxpayers who will pay the \$860-plus billion will be people making less than \$30,000 a year. I think of the kids of those moms and dads, who are both working and blue-collar folks, that

they want to be able to do well by and do well for. We plan to tax them with the most, the lion's share of the burden of an \$868 billion tax increase.

I reiterate again my position. I rose to object to moving to this bill when I thought we might be moving to it in haste; and that our consideration of the bill might be limited and compressed and inappropriately telescoped. It might be drawn together in such a way that we wouldn't have a thorough opportunity to debate this. It could be that I am wrong. With proper assurance that we would have the kind of full range of Senate debate, with the complete opportunity for amendment and that we will not be clotured so as to preclude the kind of debate that is necessary and appropriate in this respect, I don't mind moving forward to this issue. As a matter of fact, I wouldn't object to moving forward to the issue. We must, however, consider this issue based on its merits and not based on a schedule or convenience. This is too important an issue and too substantial a set of stakes for us to ignore the kind of full debate that the Senate rightfully should provide.

It is with that in mind that I rise to oppose this measure and to indicate my position on considering the measure. I hope when we have the opportunity to debate this measure fully, we will be able to see that a tax increase of that magnitude is not in the best interest of the American people. It is not in the best interest of the future of America. It is not a measure that really augurs well for the children of America. It is really a big government extension of the heavy hand of government in the pocketbooks of American families.

Thank you, Mr. President, for this opportunity.

I yield the floor.

Mr. INHOFE addressed the Chair.

The PRESIDING OFFICER. The Senator from Oklahoma.

Mr. INHOFE. Mr. President, I want to be recognized for a unanimous consent request.

Before I do that, let me commend the junior Senator from Missouri. He is right on target. I would like to share with him that in the last 2 weeks I had over 20 town hall meetings in the State of Oklahoma. In not one meeting did anyone bring up this thing and initiate the discussion. I think this is really a beltway issue. When I brought it up and told them about the massive tax increase—the largest single tax increase, with the stroke of one pen that this results in—they were all very, very much against it. I think some people will try to use this as somehow a way to stop children from smoking when, in fact, it would not stop children from smoking.

Mr. ASHCROFT. I thank the Senator from Oklahoma.

Mr. INHOFE. Mr. President, I ask unanimous consent that at the conclusion of the remarks of the distinguished Senator from Oregon that I be recognized for as much time as I may consume as if in morning business.

The PRESIDING OFFICER. Without objection, it is so ordered.

PRIVILEGE OF THE FLOOR

Mr. SMITH of Oregon. Mr. President, I ask unanimous consent that Lourdes Agosto be allowed floor privileges while I provide these remarks today.

The PRESIDING OFFICER. Without objection, it is so ordered.

NATIONAL PEACE OFFICERS MEMORIAL DAY

Mr. SMITH of Oregon. Mr. President, I rise today in recognition of National Peace Officers Memorial Day, a day to commemorate and acknowledge the dedication and sacrifice made by the men and women who have lost their lives while serving as law enforcement officers.

The men and women who serve this Nation as our guardians of law and order do so at great personal risk. There are very few communities in the United States that have not been touched by the senseless death of a police officer.

In Oregon we have seen our share of loss. In January in a standoff between the Portland police and a man with a high-powered SKS military rifle, Colleen Waibel, a 17-year veteran of the Portland Police Bureau, was shot and killed. Two other officers, Kim Keist and Sgt. James Hudson, were wounded in that same standoff. In July of last year, Thomas Jeffries, a Portland police officer, was shot and killed. In 1984, a Washington County sheriff's deputy, Robert Talburt, also died in the line of duty.

Mr. President, because of the dedication and sacrifice of our Nation's police officers, our communities are safer and our children have a better chance of receiving their education in a crime-free environment.

Today, more than 15,000 peace officers are expected to gather in our Nation's Capital, together with the families of their recently fallen comrades. The National Peace Officers Memorial Day provides our country an opportunity to show these public servants that their efforts on our behalf and those of their fallen comrades are greatly appreciated.

To the surviving families of those officers who have paid the ultimate price, this day will show that their sacrifice will always be remembered.

Mr. President, I am a proud cosponsor of Senate Resolution 201 designating May 15, 1998, as National Peace Officers Memorial Day. I urge my colleagues to join Senator KEMPTHORNE, myself, and others, in recognizing this important day.

I thank the President.

I yield the floor.

Mr. INHOFE addressed the Chair.

The PRESIDING OFFICER. The Senator from Oklahoma.

Mr. INHOFE. Mr. President, first, I would like to say to the Senator from